

**UNIFORM SALES & USE TAX CERTIFICATE  
MULTIJURISDICTION**

Issued to Seller: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

I certify that: \_\_\_\_\_ is engaged as a registered

Name of Firm (Buyer): \_\_\_\_\_ Wholesaler \_\_\_\_\_

Retailer \_\_\_\_\_

Address \_\_\_\_\_ Manufacturer \_\_\_\_\_

Seller (California) \_\_\_\_\_

Lessor (see notes \_\_\_\_\_

on reverse side) \_\_\_\_\_

Other (Specify) \_\_\_\_\_

and is registered with the below listed states and cities within which your firm would deliver purchases to us and that any such purchases are for wholesale, resale, ingredients or components of a new product to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) the following:

Description of Business: \_\_\_\_\_

General description of products to be purchased from the seller: \_\_\_\_\_

\_\_\_\_\_

State <sup>1</sup>	State Registration, Seller's Permit, or ID Number of Purchaser
AL <sup>2</sup>	_____
AR	_____
CA <sup>3</sup>	_____
CO	_____
DC	_____
GA <sup>4</sup>	_____
HI <sup>5</sup>	_____
ID	_____
IL <sup>6</sup>	_____
IA	_____
KS	_____
ME <sup>6</sup>	_____
MD <sup>7</sup>	_____
MI <sup>8</sup>	_____
MN <sup>9</sup>	_____
MO <sup>10</sup>	_____

State <sup>1</sup>	State Registration, Seller's Permit or ID Number of Purchaser
NE <sup>11</sup>	_____
NV	_____
NM <sup>12</sup>	_____
ND	_____
OK <sup>13</sup>	_____
RI <sup>14</sup>	_____
SC	_____
SD	_____
TN	_____
TX <sup>15</sup>	_____
UT	_____
VT	_____
WA <sup>16</sup>	_____
WI <sup>14</sup>	_____
WY	_____

I further certify that if any property so purchased tax free is used or consumed by the firm as to make it subject to a Sales or Use Tax we will pay the tax due directly to the proper taxing authority when state law so provides or inform the seller for added tax billing. This certificate shall be a part of each order which we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us in writing or revoked by the city or state.

Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.

Authorized Signature: \_\_\_\_\_

(Owner, Partner or Corporate Officer)

Title: \_\_\_\_\_

Date: \_\_\_\_\_

<sup>1</sup>This form of certificate has been determined to be acceptable to the above-listed states, subject to the notes on pages 2 and 3.

## INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX CERTIFICATE

### To Seller's Customers:

In order to comply with the majority of state and local sales tax law requirements, the seller must have in its files a properly executed exemption certificate from all of its customers who claim a sales tax exemption. If the seller does not have this certificate, it is obliged to collect the tax for the state in which the property is delivered.

If the buyer is entitled to sales tax exemption, the buyer should complete the certificate and send it to the seller at its earliest convenience. If the buyer purchases tax free for a reason for which this form does not provide, the buyer should send the seller its special certificate or statement.

### Caution to Seller:

In order for the certificate to be accepted in good faith by the seller, seller must exercise care that the property being sold is of a type normally sold wholesale, resold, leased, rented or incorporated as an ingredient or component part of a product manufactured by buyer and then resold in the usual course of its business. A seller failing to exercise due care could be held liable for the sales tax due in some states or cities. Misuse of this certificate by seller, lessor, buyer, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue certificate in some states or cities.

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### Notes:

- 2 Alabama holds a seller liable for sales tax due on any sales with respect to which an exemption certification is found to be invalid, for whatever reason.
- 3 California:
  - A. This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Title 18, California Code of Regulations, Section 1668 (Sales and Use Tax Regulation 1668, Resale Certificates).
  - B. By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component part of an item manufactured for resale in the regular course of business.
  - C. When the applicable tax would be sales tax, it is the seller who owes that tax unless the seller takes a timely and valid resale certificate in good faith.
  - D. A valid resale certificate is effective until the issuer revokes the certificate.
- 4 Georgia: The purchaser's state of registration number will be accepted in lieu of Georgia's registration number when the purchaser is located outside Georgia, does not have nexus with Georgia, and the tangible personal property is delivered by drop shipment to the purchaser's customer located in Georgia.
- 5 Hawaii allows this certificate to be used to claim a lower general excise tax rate rather than an exemption. If the lower rate does not in fact apply to the sale, the purchaser is liable to pay the seller the additional tax imposed. See Hawaii Dept. of Taxation Tax Information Release No. 93-5, November 10, 1993.
- 6 Illinois and Maine do not have an exemption on sales of property for subsequent lease or rental.
- 7 Maryland: This certificate is not valid as an exemption certificate. However, vendors may accept resale certificates that bear the exemption number issued to a religious organization. Exemption certifications issued to religious organizations consist of 8 digits, the first two of which are always "29".
- 8 Michigan: Effective for a period of three years unless a lesser period is mutually agreed to and stated on this certificate. Covers all exempt transfers when accepted by the seller in "good faith" as defined by Michigan statute.
- 9 Minnesota also allows an exemption for items used only once during production and not used again.
- 10 Missouri:
  - A. Purchasers who improperly purchase property or services sales tax free using this certificate may be required to pay the tax, interest, additions to tax or penalty.
  - B. Even if property is delivered outside Missouri, facts and circumstances may subject it to Missouri tax, contrary to the second sentence of the first paragraph of the above instructions.

- 11 Nebraska: A blanket certificate is valid 3 years from the date of issuance.
- 12 New Mexico will accept, in lieu of a nontaxable transaction certificate and as evidence of the deductibility of a specific transaction, this certificate only when the following conditions exist:
- a) Both the seller and purchaser are located outside New Mexico;
  - b) The seller maintains sufficient nexus within New Mexico to be subject to the New Mexico gross receipts tax on its transaction in or into New Mexico;
  - c) The purchaser request that the seller deliver or "drop-ship" the tangible personal property to the purchaser's customer in New Mexico.
- 13 Oklahoma would allow this certificate in lieu of a copy of the purchaser's sales tax permit as one of the elements of "properly completed documentation" which is one of the three requirements which must be met prior to the vendor being relieved of liability. The other two requirements are that the vendor must have the certificate in his possession at the time the sale is made and must accept the documentation in good faith. The specific documentation required under OAC 710:65-7-6 is:
- A) Sales tax permit information may consist of:
    - (i) A copy of the purchaser's sales tax permit; or
    - (ii) In lieu of a copy of the permit, obtain the following:
      - (I) Sales tax permit number; and
      - (II) The name and address of the purchaser;
  - B) A statement that the purchaser is engaged in the business of reselling the articles purchased;
  - C) A statement that the articles purchased are purchased for resale;
  - D) The signature of the purchaser or a person authorized to legally bind the purchaser; and
  - E) Certification on the face of the invoice, bill or sales slip or on separate letter that said purchaser is engaged in reselling the articles purchased.
- Absent strict compliance with these requirements, Oklahoma holds a seller liable for sales tax due on sales where the claimed exemption is found to be invalid, for whatever reason, unless the Tax Commission determines that purchaser should be pursued for collection of the tax resulting from improper presentation of a certificate.
- 14 Rhode Island and Wisconsin allow this certificate to be used to claim a resale exemption only when the item will be resold in the same form. They do not permit this certificate to be used to claim any other type of exemption.
- 15 Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories and possessions.
- 16 Washington: A. Blanket resale certificates must be renewed at intervals not to exceed four years;  
B. This certificate may be used to document exempt sales of "chemical s to be used in processing an article to be produced for sale."  
C. Buyer acknowledges that the misuse of the resale privilege claimed on the certificate is subject to the legally prescribed penalty of fifty percent of the tax due, in addition to the tax, interest, and any other penalties imposed by law.